

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Salt Creek Rural Park District**

Unit Code: **016/700/12** County: **COOK**

Fiscal Year End: **4/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,142,424**

Equalized Assessed Valuation: **\$211,929,006**

Population: **8,500**

Employees:

Full Time: **14**

Part Time: **139**

Salaries Paid: **\$1,073,364**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>-\$45,006</b>	<b>\$1,868,103</b>	<b>\$981,331</b>
Per Capita Beginning Fund Balance:	<b>-\$5</b>	<b>-\$702</b>	<b>\$41</b>
Revenue Collected During FY 07:	<b>\$2,261,663</b>	<b>\$5,518,625</b>	<b>\$3,252,532</b>
Expenditures During FY 07:	<b>\$2,322,096</b>	<b>\$5,195,768</b>	<b>\$3,227,607</b>
Per Capita Revenue:	<b>\$266</b>	<b>\$2,900</b>	<b>\$147</b>
Per Capita Expenditures:	<b>\$273</b>	<b>\$2,751</b>	<b>\$134</b>
Revenues over (under) Expenditures:	<b>-\$60,433</b>	<b>\$322,857</b>	<b>\$221,827</b>
Ratio of Fund Balance to Expenditures:	<b>-4.54%</b>	<b>44.17%</b>	<b>36.40%</b>
Ending Fund Balance for FY 07:	<b>-\$105,439</b>	<b>\$2,077,257</b>	<b>\$1,111,339</b>
Per Capita Ending Fund Balance:	<b>-\$12</b>	<b>-\$546</b>	<b>\$46</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,087</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,072,710</b>	<b>\$182,323</b>
Total Unrestricted Net Assets:	<b>\$2,085,124</b>	<b>\$3,609,953</b>	<b>\$1,749,268</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$5,515,000</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$649</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.27%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: San Jose Park District

Unit Code: 060/020/12

County: MASON

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$23,600

Equalized Assessed Valuation:

\$7,349,221

Population:

700

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

Number Submitted = 1

san jose park district

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$21,205	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$30	\$59	\$18
Revenue Collected During FY 07:	\$12,096	\$215,308	\$125,712
Expenditures During FY 07:	\$12,602	\$222,524	\$116,448
Per Capita Revenue:	\$17	\$75	\$40
Per Capita Expenditures:	\$18	\$70	\$38
Revenues over (under) Expenditures:	-\$506	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	164.25%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$20,699	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$30	\$66	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$20,699	\$27,162	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sandwich Park District

Unit Code: 019/060/12

County: DEKALB

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$511,857

Equalized Assessed Valuation:

\$154,272,018

Population:

6,600

Employees:

Full Time:

2

Part Time:

10

Salaries Paid:

\$189,067

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$155,104	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$24	\$59	\$18
Revenue Collected During FY 07:	\$488,962	\$215,308	\$125,712
Expenditures During FY 07:	\$492,389	\$222,524	\$116,448
Per Capita Revenue:	\$74	\$75	\$40
Per Capita Expenditures:	\$75	\$70	\$38
Revenues over (under) Expenditures:	-\$3,427	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	30.80%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$151,677	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$23	\$66	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$573,599	\$66,970	\$
Total Unrestricted Net Assets:	\$53,394	\$108,583	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$200,000</b>	<b>\$257,293</b>	<b>\$</b>
Per Capita Debt:	<b>\$30</b>	<b>\$52</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.13%</b>	<b>0.17%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$35,786</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$22,472</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$21,919</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$553</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-168279.36%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$34,510</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Savanna Park District

Unit Code: 008/020/12

County: CARROLL

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,027,079

Equalized Assessed Valuation:

\$33,270,190

Population:

5,000

Employees:

Full Time:

3

Part Time:

19

Salaries Paid:

\$101,451

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$76,199	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$15	\$59	\$18
Revenue Collected During FY 07:	\$175,377	\$215,308	\$125,712
Expenditures During FY 07:	\$154,729	\$222,524	\$116,448
Per Capita Revenue:	\$35	\$75	\$40
Per Capita Expenditures:	\$31	\$70	\$38
Revenues over (under) Expenditures:	\$20,648	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	58.39%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$90,347	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$18	\$66	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$242,899	\$66,970	\$
Total Unrestricted Net Assets:	\$45,627	\$108,583	\$



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$120,000</b>	<b>\$257,293</b>	<b>\$</b>
Per Capita Debt:	<b>\$24</b>	<b>\$52</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.36%</b>	<b>0.17%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$572,454</b>	<b>\$35,786</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$114</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$147,795</b>	<b>\$22,472</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$151,355</b>	<b>\$21,919</b>	<b>\$</b>
Per Capita Revenue:	<b>\$30</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$30</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$3,560</b>	<b>\$553</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>380.16%</b>	<b>-168279.36%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$575,394</b>	<b>\$34,510</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$115</b>	<b>\$4</b>	<b>\$</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Schaumburg Park District

Unit Code: 016/710/12 County: COOK

Fiscal Year End: 3/31/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$29,128,978

Equalized Assessed Valuation: \$3,977,469,299

Population: 72,690

Employees:

Full Time: 30

Part Time: 30

Salaries Paid: \$9,444,422

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,733,658	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$24	-\$702	\$41
Revenue Collected During FY 07:	\$16,949,111	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$16,020,724	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$233	\$2,900	\$147
Per Capita Expenditures:	\$220	\$2,751	\$134
Revenues over (under) Expenditures:	\$928,387	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	16.67%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,670,045	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$37	-\$546	\$46

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$68,589	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$8,484,478	\$3,609,953	\$1,749,268

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$35,651,703</b>	<b>\$9,416,108</b>	<b>\$5,901,815</b>
Per Capita Debt:	<b>\$490</b>	<b>\$5,423</b>	<b>\$234</b>
General Obligation Debt over EAV:	<b>0.88%</b>	<b>0.67%</b>	<b>0.43%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$24,027,230</b>	<b>\$1,830,526</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$331</b>	<b>\$49</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$2,405,719</b>	<b>\$720,842</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$3,303,070</b>	<b>\$749,283</b>	<b>\$</b>
Per Capita Revenue:	<b>\$33</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$45</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$897,351</b>	<b>-\$28,441</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>703.72%</b>	<b>100.45%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$23,244,339</b>	<b>\$1,788,029</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$320</b>	<b>\$50</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Skokie Park District

Unit Code: 016/720/12

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$22,820,093

Equalized Assessed Valuation:

\$2,456,332,999

Population:

63,348

Employees:

Full Time:

75

Part Time:

750

Salaries Paid:

\$7,055,530

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,882,941	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$77	-\$702	\$41
Revenue Collected During FY 07:	\$14,357,904	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$13,511,908	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$227	\$2,900	\$147
Per Capita Expenditures:	\$213	\$2,751	\$134
Revenues over (under) Expenditures:	\$845,996	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	42.40%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$5,728,937	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$90	-\$546	\$46

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,000,528	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$3,208,769	\$3,609,953	\$1,749,268



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$44,275,362</b>	<b>\$9,416,108</b>	<b>\$5,901,815</b>
Per Capita Debt:	<b>\$699</b>	<b>\$5,423</b>	<b>\$234</b>
General Obligation Debt over EAV:	<b>1.80%</b>	<b>0.67%</b>	<b>0.43%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$1,830,526</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$49</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$720,842</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$749,283</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$28,441</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>100.45%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$1,788,029</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** South Barrington Park District

**Unit Code:** 016/725/12 **County:** COOK

**Fiscal Year End:** 12/31/2007

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$7,342,901

**Equalized Assessed Valuation:** \$406,497,036

**Population:** 4,800

**Employees:**

**Full Time:** 19

**Part Time:** 160

**Salaries Paid:** \$1,617,003

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,377,935	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$287	-\$702	\$41
Revenue Collected During FY 07:	\$4,097,784	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$3,409,054	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$854	\$2,900	\$147
Per Capita Expenditures:	\$710	\$2,751	\$134
Revenues over (under) Expenditures:	\$688,730	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	41.85%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,426,665	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$297	-\$546	\$46

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$2,854,604	\$3,609,953	\$1,749,268

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$10,409,000</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$2,169</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.28%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: South Prairie Park District

Unit Code: 050/060/12 County: LASALLE

Fiscal Year End: 4/30/2007

Accounting Method: Cash

Appropriation or Budget: \$59,486

Equalized Assessed Valuation: \$354,617,031

Population: 5,000

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$4,800

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$22,524	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$5	\$59	\$18
Revenue Collected During FY 07:	\$36,962	\$215,308	\$125,712
Expenditures During FY 07:	\$36,762	\$222,524	\$116,448
Per Capita Revenue:	\$7	\$75	\$40
Per Capita Expenditures:	\$7	\$70	\$38
Revenues over (under) Expenditures:	\$200	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	61.81%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$22,724	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$5	\$66	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



## FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

## Local Government Profile

Unit Name: Springfield Park District

Unit Code: 083/010/12

County: SANGAMON

Fiscal Year End:

4/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$19,973,931

Equalized Assessed Valuation:

\$2,019,045,920

Population:

118,000

Employees:

Full Time:

112

Part Time:

230

Salaries Paid:

\$5,339,974

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$758,360</b>	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	<b>\$6</b>	-\$702	\$41
Revenue Collected During FY 07:	<b>\$11,908,008</b>	\$5,518,625	\$3,252,532
Expenditures During FY 07:	<b>\$11,910,277</b>	\$5,195,768	\$3,227,607
Per Capita Revenue:	<b>\$101</b>	\$2,900	\$147
Per Capita Expenditures:	<b>\$101</b>	\$2,751	\$134
Revenues over (under) Expenditures:	<b>-\$2,269</b>	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	<b>5.12%</b>	44.17%	36.40%
Ending Fund Balance for FY 07:	<b>\$609,939</b>	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	<b>\$5</b>	-\$546	\$46

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,360,934</b>	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	<b>-\$1,424,745</b>	\$3,609,953	\$1,749,268

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$11,105,390</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$94</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.37%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: St. Charles Park District

Unit Code: 045/080/12

County: KANE

Fiscal Year End:

3/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$23,669,364

Equalized Assessed Valuation:

\$2,113,924,278

Population:

32,609

Employees:

Full Time:

60

Part Time:

240

Salaries Paid:

\$3,983,026

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$4,678,927	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$143	-\$702	\$41
Revenue Collected During FY 07:	\$10,721,285	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$7,981,888	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$329	\$2,900	\$147
Per Capita Expenditures:	\$245	\$2,751	\$134
Revenues over (under) Expenditures:	\$2,739,397	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	66.04%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$5,271,596	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$162	-\$546	\$46

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$19,148,435	\$3,609,953	\$1,749,268



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$27,086,345</b>	<b>\$9,416,108</b>	<b>\$5,901,815</b>
Per Capita Debt:	<b>\$831</b>	<b>\$5,423</b>	<b>\$234</b>
General Obligation Debt over EAV:	<b>0.98%</b>	<b>0.67%</b>	<b>0.43%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$4,747,355</b>	<b>\$1,830,526</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$146</b>	<b>\$49</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$1,229,965</b>	<b>\$720,842</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$1,432,041</b>	<b>\$749,283</b>	<b>\$</b>
Per Capita Revenue:	<b>\$38</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$44</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$202,076</b>	<b>-\$28,441</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>324.98%</b>	<b>100.45%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$4,653,911</b>	<b>\$1,788,029</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$143</b>	<b>\$50</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **St. Jacob Park District**

Unit Code: **057/025/12** County: **MADISON**

Fiscal Year End: **3/31/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$94,000**

Equalized Assessed Valuation: **\$41,989,836**

Population: **2,102**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$8,056**

#### Blended Component Units

Number Submitted = 1

St. Jacob Park District

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$53,415</b>	<b>\$124,156</b>	<b>\$46,625</b>
Per Capita Beginning Fund Balance:	<b>\$25</b>	<b>\$59</b>	<b>\$18</b>
Revenue Collected During FY 07:	<b>\$69,296</b>	<b>\$215,308</b>	<b>\$125,712</b>
Expenditures During FY 07:	<b>\$43,345</b>	<b>\$222,524</b>	<b>\$116,448</b>
Per Capita Revenue:	<b>\$33</b>	<b>\$75</b>	<b>\$40</b>
Per Capita Expenditures:	<b>\$21</b>	<b>\$70</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$25,951</b>	<b>-\$7,216</b>	<b>\$3,399</b>
Ratio of Fund Balance to Expenditures:	<b>183.10%</b>	<b>97.26%</b>	<b>58.47%</b>
Ending Fund Balance for FY 07:	<b>\$79,366</b>	<b>\$127,627</b>	<b>\$54,992</b>
Per Capita Ending Fund Balance:	<b>\$38</b>	<b>\$66</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,794</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$84,994</b>	<b>\$27,162</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$66,970</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$108,583</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Sterling Park District

Unit Code: 098/030/12

County: WHITESIDE

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,738,645

Equalized Assessed Valuation:

\$209,631,420

Population:

20,200

Employees:

Full Time:

20

Part Time:

200

Salaries Paid:

\$1,457,675

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$798,563	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$40	-\$702	\$41
Revenue Collected During FY 07:	\$3,518,342	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$4,115,797	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$174	\$2,900	\$147
Per Capita Expenditures:	\$204	\$2,751	\$134
Revenues over (under) Expenditures:	-\$597,455	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	18.27%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$751,916	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$37	-\$546	\$46

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,726,917	\$3,609,953	\$1,749,268



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$2,898,411</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$143</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.00%</b>	0.67%	0.43%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Stites Park District

Unit Code: 088/040/12

County: ST. CLAIR

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$40,000

Equalized Assessed Valuation:

\$8,997,100

Population:

668

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$15,417	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$23	\$59	\$18
Revenue Collected During FY 07:	\$67,441	\$215,308	\$125,712
Expenditures During FY 07:	\$37,625	\$222,524	\$116,448
Per Capita Revenue:	\$101	\$75	\$40
Per Capita Expenditures:	\$56	\$70	\$38
Revenues over (under) Expenditures:	\$29,816	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	120.22%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$45,233	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$68	\$66	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$135,185	\$27,162	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Stockton Park District

Unit Code: 043/020/12

County: JO DAVIESS

Fiscal Year End:

4/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$131,000

Equalized Assessed Valuation:

\$34,141,867

Population:

3,500

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$57,801

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$43,426	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$12	\$59	\$18
Revenue Collected During FY 07:	\$300,447	\$215,308	\$125,712
Expenditures During FY 07:	\$316,130	\$222,524	\$116,448
Per Capita Revenue:	\$86	\$75	\$40
Per Capita Expenditures:	\$90	\$70	\$38
Revenues over (under) Expenditures:	-\$15,683	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	17.55%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$55,486	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$16	\$66	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$27,743	\$27,162	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Stonington Park District

Unit Code: 011/009/12

County: CHRISTIAN

Fiscal Year End:

10/31/2007

Accounting Method:

Cash

Appropriation or Budget:

\$95,300

Equalized Assessed Valuation:

\$16,275,969

Population:

1,300

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$41,062	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$32	\$59	\$18
Revenue Collected During FY 07:	\$28,532	\$215,308	\$125,712
Expenditures During FY 07:	\$91,819	\$222,524	\$116,448
Per Capita Revenue:	\$22	\$75	\$40
Per Capita Expenditures:	\$71	\$70	\$38
Revenues over (under) Expenditures:	-\$63,287	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	30.25%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$27,775	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$21	\$66	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$50,000</b>	<b>\$257,293</b>	<b>\$</b>
Per Capita Debt:	<b>\$38</b>	<b>\$52</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.17%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$35,786</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$22,472</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$21,919</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$553</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-168279.36%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$34,510</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Streamwood Park District

Unit Code: 016/740/12

County: COOK

Fiscal Year End:

4/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,771,000

Equalized Assessed Valuation:

\$743,213,252

Population:

26,100

Employees:

Full Time:

17

Part Time:

126

Salaries Paid:

\$1,600,610

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$783,578	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$30	-\$702	\$41
Revenue Collected During FY 07:	\$4,308,401	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$4,010,558	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$165	\$2,900	\$147
Per Capita Expenditures:	\$154	\$2,751	\$134
Revenues over (under) Expenditures:	\$297,843	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	26.96%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$1,081,421	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$41	-\$546	\$46

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$209,399	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$1,081,421	\$3,609,953	\$1,749,268

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$10,610,000</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$407</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.27%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Sugar Grove Park District

**Unit Code:** 045/020/12

**County:** KANE

**Fiscal Year End:**

12/31/2007

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$1,455,000

**Equalized Assessed Valuation:**

\$437,677,546

**Population:**

9,000

**Employees:**

**Full Time:**

5

**Part Time:**

30

**Salaries Paid:**

\$440,451

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$542,151	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$60	-\$702	\$41
Revenue Collected During FY 07:	\$1,136,611	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,084,413	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$126	\$2,900	\$147
Per Capita Expenditures:	\$120	\$2,751	\$134
Revenues over (under) Expenditures:	\$52,198	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	54.81%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$594,349	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$66	-\$546	\$46

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$326,271	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$267,449	\$3,609,953	\$1,749,268

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$324,151</b>	\$9,416,108	\$5,901,815
Per Capita Debt:	<b>\$36</b>	\$5,423	\$234
General Obligation Debt over EAV:	<b>0.00%</b>	0.67%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$1,830,526	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$49	\$
Revenue Collected During FY 07:	\$	\$720,842	\$
Expenditures During FY 07:	\$	\$749,283	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$28,441	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	100.45%	0.00%
Ending Retained Earnings for FY 07:	\$	\$1,788,029	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Summit Park District**

Unit Code: **016/750/12**

County: **COOK**

Fiscal Year End:

**4/30/2007**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$1,267,500**

Equalized Assessed Valuation:

**\$164,515,387**

Population:

**10,391**

Employees:

Full Time:

**7**

Part Time:

**23**

Salaries Paid:

**\$308,489**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	<b>\$469,588</b>	<b>\$124,156</b>	<b>\$46,625</b>
Per Capita Beginning Fund Balance:	<b>\$45</b>	<b>\$59</b>	<b>\$18</b>
Revenue Collected During FY 07:	<b>\$516,150</b>	<b>\$215,308</b>	<b>\$125,712</b>
Expenditures During FY 07:	<b>\$908,070</b>	<b>\$222,524</b>	<b>\$116,448</b>
Per Capita Revenue:	<b>\$50</b>	<b>\$75</b>	<b>\$40</b>
Per Capita Expenditures:	<b>\$87</b>	<b>\$70</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>-\$391,920</b>	<b>-\$7,216</b>	<b>\$3,399</b>
Ratio of Fund Balance to Expenditures:	<b>65.32%</b>	<b>97.26%</b>	<b>58.47%</b>
Ending Fund Balance for FY 07:	<b>\$593,168</b>	<b>\$127,627</b>	<b>\$54,992</b>
Per Capita Ending Fund Balance:	<b>\$57</b>	<b>\$66</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,794</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$27,162</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$214,196</b>	<b>\$66,970</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$80,587</b>	<b>\$108,583</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$538,000</b>	<b>\$257,293</b>	<b>\$</b>
Per Capita Debt:	<b>\$52</b>	<b>\$52</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.33%</b>	<b>0.17%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$35,786</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$22,472</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$21,919</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$553</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-168279.36%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$34,510</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Sumpter Township Park District**

Unit Code: **018/010/12**

County: **Cumberland**

Fiscal Year End:

**6/30/2007**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$25,278**

Equalized Assessed Valuation:

**\$15,138,276**

Population:

**1,900**

Employees:

Full Time:

Part Time:

**10**

Salaries Paid:

**\$4,209**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$35,802</b>	<b>\$124,156</b>	<b>\$46,625</b>
Per Capita Beginning Fund Balance:	<b>\$19</b>	<b>\$59</b>	<b>\$18</b>
Revenue Collected During FY 07:	<b>\$28,829</b>	<b>\$215,308</b>	<b>\$125,712</b>
Expenditures During FY 07:	<b>\$19,036</b>	<b>\$222,524</b>	<b>\$116,448</b>
Per Capita Revenue:	<b>\$15</b>	<b>\$75</b>	<b>\$40</b>
Per Capita Expenditures:	<b>\$10</b>	<b>\$70</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$9,793</b>	<b>-\$7,216</b>	<b>\$3,399</b>
Ratio of Fund Balance to Expenditures:	<b>239.52%</b>	<b>97.26%</b>	<b>58.47%</b>
Ending Fund Balance for FY 07:	<b>\$45,595</b>	<b>\$127,627</b>	<b>\$54,992</b>
Per Capita Ending Fund Balance:	<b>\$24</b>	<b>\$66</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,794</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$27,162</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$66,970</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$108,583</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Sycamore Park District

Unit Code: 019/050/12

County: DEKALB

Fiscal Year End:

12/31/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,202,456

Equalized Assessed Valuation:

\$386,837,630

Population:

15,000

Employees:

Full Time:

15

Part Time:

157

Salaries Paid:

\$996,162

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$460,790	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$31	-\$702	\$41
Revenue Collected During FY 07:	\$1,675,526	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$1,660,465	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$112	\$2,900	\$147
Per Capita Expenditures:	\$111	\$2,751	\$134
Revenues over (under) Expenditures:	\$15,061	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	25.57%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$424,611	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$28	-\$546	\$46

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$744,917	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$37,615	\$3,609,953	\$1,749,268

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$2,887,192</b>	<b>\$9,416,108</b>	<b>\$5,901,815</b>
Per Capita Debt:	<b>\$192</b>	<b>\$5,423</b>	<b>\$234</b>
General Obligation Debt over EAV:	<b>0.74%</b>	<b>0.67%</b>	<b>0.43%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>-\$344,546</b>	<b>\$1,830,526</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>-\$23</b>	<b>\$49</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$658,252</b>	<b>\$720,842</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$849,018</b>	<b>\$749,283</b>	<b>\$</b>
Per Capita Revenue:	<b>\$44</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$57</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$190,766</b>	<b>-\$28,441</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>18.64%</b>	<b>100.45%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$158,261</b>	<b>\$1,788,029</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$11</b>	<b>\$50</b>	<b>\$</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Taylorville Comm Pleasure  
Driveway Park District**

Unit Code: **011/010/12** County: **CHRISTIAN**

Fiscal Year End: **2/28/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$810,600**

Equalized Assessed Valuation: **\$166,395,214**

Population: **25,000**

Employees:

Full Time: **10**

Part Time: **20**

Salaries Paid: **\$386,240**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$16,577</b>	<b>\$124,156</b>	<b>\$46,625</b>
Per Capita Beginning Fund Balance:	<b>\$1</b>	<b>\$59</b>	<b>\$18</b>
Revenue Collected During FY 07:	<b>\$626,047</b>	<b>\$215,308</b>	<b>\$125,712</b>
Expenditures During FY 07:	<b>\$537,929</b>	<b>\$222,524</b>	<b>\$116,448</b>
Per Capita Revenue:	<b>\$25</b>	<b>\$75</b>	<b>\$40</b>
Per Capita Expenditures:	<b>\$22</b>	<b>\$70</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$88,118</b>	<b>-\$7,216</b>	<b>\$3,399</b>
Ratio of Fund Balance to Expenditures:	<b>19.46%</b>	<b>97.26%</b>	<b>58.47%</b>
Ending Fund Balance for FY 07:	<b>\$104,695</b>	<b>\$127,627</b>	<b>\$54,992</b>
Per Capita Ending Fund Balance:	<b>\$4</b>	<b>\$66</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,794</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$27,162</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$562,532</b>	<b>\$66,970</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$362,658</b>	<b>\$108,583</b>	<b>\$</b>



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$667,962</b>	<b>\$257,293</b>	<b>\$</b>
Per Capita Debt:	<b>\$27</b>	<b>\$52</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.22%</b>	<b>0.17%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$536,269</b>	<b>\$35,786</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$21</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$498,078</b>	<b>\$22,472</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$469,874</b>	<b>\$21,919</b>	<b>\$</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$19</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$28,204</b>	<b>\$553</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>120.13%</b>	<b>-168279.36%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$564,473</b>	<b>\$34,510</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$23</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **The Greater Brownstown Park District**

Unit Code: **026/030/12** County: **Fayette**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$37,400**

Equalized Assessed Valuation: **\$13,449,146**

Population: **1,300**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>\$10,320</b>	<b>\$124,156</b>	<b>\$46,625</b>
Per Capita Beginning Fund Balance:	<b>\$8</b>	<b>\$59</b>	<b>\$18</b>
Revenue Collected During FY 07:	<b>\$27,879</b>	<b>\$215,308</b>	<b>\$125,712</b>
Expenditures During FY 07:	<b>\$22,207</b>	<b>\$222,524</b>	<b>\$116,448</b>
Per Capita Revenue:	<b>\$21</b>	<b>\$75</b>	<b>\$40</b>
Per Capita Expenditures:	<b>\$17</b>	<b>\$70</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$5,672</b>	<b>-\$7,216</b>	<b>\$3,399</b>
Ratio of Fund Balance to Expenditures:	<b>72.01%</b>	<b>97.26%</b>	<b>58.47%</b>
Ending Fund Balance for FY 07:	<b>\$15,992</b>	<b>\$127,627</b>	<b>\$54,992</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$66</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,794</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$15,992</b>	<b>\$27,162</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$66,970</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$108,583</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Tinley Park Park District

**Unit Code:** 016/760/12

**County:** COOK

**Fiscal Year End:**

2/28/2007

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$12,574,100

**Equalized Assessed Valuation:**

\$1,316,975,429

**Population:**

60,000

**Employees:**

**Full Time:**

30

**Part Time:**

295

**Salaries Paid:**

\$2,042,039

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,175,444	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$36	-\$702	\$41
Revenue Collected During FY 07:	\$4,171,848	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$3,795,619	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$70	\$2,900	\$147
Per Capita Expenditures:	\$63	\$2,751	\$134
Revenues over (under) Expenditures:	\$376,229	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	67.23%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$2,551,673	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$43	-\$546	\$46

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$9,892,366	\$3,609,953	\$1,749,268



## FISCAL YEAR 2007

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$14,839,340</b>	<b>\$9,416,108</b>	<b>\$5,901,815</b>
Per Capita Debt:	<b>\$247</b>	<b>\$5,423</b>	<b>\$234</b>
General Obligation Debt over EAV:	<b>1.08%</b>	<b>0.67%</b>	<b>0.43%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$7,310,754</b>	<b>\$1,830,526</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$122</b>	<b>\$49</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$1,138,612</b>	<b>\$720,842</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$1,215,146</b>	<b>\$749,283</b>	<b>\$</b>
Per Capita Revenue:	<b>\$19</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$20</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$76,534</b>	<b>-\$28,441</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>595.34%</b>	<b>100.45%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$7,234,220</b>	<b>\$1,788,029</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$121</b>	<b>\$50</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Toluca Park District

Unit Code: 059/010/12

County: MARSHALL

Fiscal Year End:

12/31/2007

Accounting Method:

Cash

Appropriation or Budget:

\$78,147

Equalized Assessed Valuation:

\$15,339,463

Population:

1,400

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$16,562

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,110	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$2	\$59	\$18
Revenue Collected During FY 07:	\$76,343	\$215,308	\$125,712
Expenditures During FY 07:	\$78,146	\$222,524	\$116,448
Per Capita Revenue:	\$55	\$75	\$40
Per Capita Expenditures:	\$56	\$70	\$38
Revenues over (under) Expenditures:	-\$1,803	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	0.39%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$307	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$	\$66	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$	\$108,583	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$190,992</b>	<b>\$257,293</b>	<b>\$</b>
Per Capita Debt:	<b>\$136</b>	<b>\$52</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.17%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$35,786</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$22,472</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$21,919</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$553</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-168279.36%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$34,510</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Tremont Area Park District

Unit Code: 090/070/12

County: TAZEWELL

Fiscal Year End:

3/31/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,338,180

Equalized Assessed Valuation:

\$88,045,219

Population:

4,600

Employees:

Full Time:

Part Time:

17

Salaries Paid:

\$36,551

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$84,082	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$18	\$59	\$18
Revenue Collected During FY 07:	\$254,640	\$215,308	\$125,712
Expenditures During FY 07:	\$294,797	\$222,524	\$116,448
Per Capita Revenue:	\$55	\$75	\$40
Per Capita Expenditures:	\$64	\$70	\$38
Revenues over (under) Expenditures:	-\$40,157	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	26.77%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$78,925	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$17	\$66	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$78,925	\$108,583	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Tri-State Park Park District**

Unit Code: **022/200/12** County: **DUPAGE**

Fiscal Year End: **5/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$91,500**

Equalized Assessed Valuation: **\$142,950,057**

Population: **5,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	<b>-\$3,407</b>	<b>\$124,156</b>	<b>\$46,625</b>
Per Capita Beginning Fund Balance:	<b>-\$1</b>	<b>\$59</b>	<b>\$18</b>
Revenue Collected During FY 07:	<b>\$74,290</b>	<b>\$215,308</b>	<b>\$125,712</b>
Expenditures During FY 07:	<b>\$62,135</b>	<b>\$222,524</b>	<b>\$116,448</b>
Per Capita Revenue:	<b>\$14</b>	<b>\$75</b>	<b>\$40</b>
Per Capita Expenditures:	<b>\$11</b>	<b>\$70</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$12,155</b>	<b>-\$7,216</b>	<b>\$3,399</b>
Ratio of Fund Balance to Expenditures:	<b>14.08%</b>	<b>97.26%</b>	<b>58.47%</b>
Ending Fund Balance for FY 07:	<b>\$8,748</b>	<b>\$127,627</b>	<b>\$54,992</b>
Per Capita Ending Fund Balance:	<b>\$2</b>	<b>\$66</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,794</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$34,364</b>	<b>\$27,162</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$66,970</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$108,583</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$257,293	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.17%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$35,786	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$4	\$
Revenue Collected During FY 07:	\$	\$22,472	\$
Expenditures During FY 07:	\$	\$21,919	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	\$553	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-168279.36%	0.00%
Ending Retained Earnings for FY 07:	\$	\$34,510	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Tri-Township Park District

Unit Code: 057/030/12 County: MADISON

Fiscal Year End: 3/31/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,083,745

Equalized Assessed Valuation: \$286,735,778

Population: 13,278

Employees:

Full Time: 3

Part Time: 6

Salaries Paid: \$152,415

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$534,535	\$124,156	\$46,625
Per Capita Beginning Fund Balance:	\$40	\$59	\$18
Revenue Collected During FY 07:	\$653,661	\$215,308	\$125,712
Expenditures During FY 07:	\$654,244	\$222,524	\$116,448
Per Capita Revenue:	\$49	\$75	\$40
Per Capita Expenditures:	\$49	\$70	\$38
Revenues over (under) Expenditures:	-\$583	-\$7,216	\$3,399
Ratio of Fund Balance to Expenditures:	81.61%	97.26%	58.47%
Ending Fund Balance for FY 07:	\$533,952	\$127,627	\$54,992
Per Capita Ending Fund Balance:	\$40	\$66	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,794	\$
Total Unreserved Funds:	\$	\$27,162	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$66,970	\$
Total Unrestricted Net Assets:	\$533,952	\$108,583	\$

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$705,599</b>	<b>\$257,293</b>	<b>\$</b>
Per Capita Debt:	<b>\$53</b>	<b>\$52</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.20%</b>	<b>0.17%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$35,786</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$</b>	<b>\$22,472</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$</b>	<b>\$21,919</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$553</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>-168279.36%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$</b>	<b>\$34,510</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Urbana Park District

Unit Code: 010/030/12 County: CHAMPAIGN

Fiscal Year End: 4/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$9,123,210

Equalized Assessed Valuation: \$476,821,958

Population: 37,362

Employees:

Full Time: 50

Part Time: 361

Salaries Paid: \$2,119,134

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$3,665,941	\$1,868,103	\$981,331
Per Capita Beginning Fund Balance:	\$98	-\$702	\$41
Revenue Collected During FY 07:	\$3,951,048	\$5,518,625	\$3,252,532
Expenditures During FY 07:	\$3,683,231	\$5,195,768	\$3,227,607
Per Capita Revenue:	\$106	\$2,900	\$147
Per Capita Expenditures:	\$99	\$2,751	\$134
Revenues over (under) Expenditures:	\$267,817	\$322,857	\$221,827
Ratio of Fund Balance to Expenditures:	106.33%	44.17%	36.40%
Ending Fund Balance for FY 07:	\$3,916,378	\$2,077,257	\$1,111,339
Per Capita Ending Fund Balance:	\$105	-\$546	\$46

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,087	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,145,879	\$1,072,710	\$182,323
Total Unrestricted Net Assets:	\$2,867,803	\$3,609,953	\$1,749,268

# FISCAL YEAR 2007

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	<b>\$1,341,856</b>	<b>\$9,416,108</b>	<b>\$5,901,815</b>
Per Capita Debt:	<b>\$36</b>	<b>\$5,423</b>	<b>\$234</b>
General Obligation Debt over EAV:	<b>0.24%</b>	<b>0.67%</b>	<b>0.43%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	<b>-\$2,786</b>	<b>\$1,830,526</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 07:	<b>\$</b>	<b>\$49</b>	<b>\$</b>
Revenue Collected During FY 07:	<b>\$311,307</b>	<b>\$720,842</b>	<b>\$</b>
Expenditures During FY 07:	<b>\$392,298</b>	<b>\$749,283</b>	<b>\$</b>
Per Capita Revenue:	<b>\$8</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$10</b>	<b>\$23</b>	<b>\$</b>
Operating Income (loss):	<b>-\$80,991</b>	<b>-\$28,441</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>100.45%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 07:	<b>\$3</b>	<b>\$1,788,029</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>